



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 4, 2007

**via facsimile and U.S. mail**

Mr. Steven W. Sinclair  
Senior Vice President  
ARC Energy Trust  
2100, 440 2<sup>nd</sup> Avenue S.W.  
Calgary, Alberta, Canada T2P 5E9

Re: **Arc Energy Trust**  
Form 40-F for fiscal year ended December 31, 2006  
File No. 333-06184

Dear. Mr. Sinclair:

We have completed our review of your filing and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief